



सत्यमेव जयते

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 20/2023-State Tax (Rate)

Sachivalaya, Gandhinagar, 20th October, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-90)GST-2023/S.54(3)(8)GST Cell:- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-44)GST-2017/S.54(3)(1)-TH dated the 30th June, 2017 being Notification No. 5/2017-State Tax (Rate), namely:-

In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely:-

(1)	(2)	(3)
"6AA.	5605	Imitation zari thread or yarn made out of Metallised polyester film/plastic film; <i>Explanation:</i> This entry shall apply for refund of input tax credit only on polyester film /plastic film";

By order and in the name of the Governor of Gujarat,

JAYESH JOSHI,

Joint Secretary to Government.

